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**FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA**  
**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1999**

**A COMPONENT UNIT OF THE  
POINTE COUPEE PARISH POLICE JURY**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 19 2000

**FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA**

**GOVERNING BOARD**

**Chairman Philip Pizzolato  
Donnie Childers  
Kurt Jarreau  
Charles Landry  
Glenn Ray Meche**

**LIVONIA STATION  
P. O. BOX 475  
LIVONIA, LOUISIANA 70755**

**Fire Chief - Dale Bergeron**

**FORDOCHE STATION  
P. O. BOX 126  
FORDOCHE, LOUISIANA 70732**

**Fire Chief - Clevis Cormier**

**MEETING DATE**

**Third Tuesday of Every Month**

## TABLE OF CONTENTS

	<u>Note</u>	<u>Page</u>
Independent Auditor's Report on the Financial Statements .....		1
General Purpose Financial Statements -		
Combined Balance Sheet - Governmental Fund Type and Account Groups ...		3
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Type - General Fund .....		4
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (GAAP Basis) - Governmental Fund Type - General Fund .....		6
Notes to the Financial Statements		
Introduction .....	1	8
Summary of Significant Accounting Policies -	2	8
Basis of Presentation .....		8
Reporting Entity .....		8
Fund Accounting .....		8
Basis of Accounting .....		9
Budget Practices .....		9
Encumbrances .....		10
Cash and Cash Equivalents .....		10
Bad Debts .....		10
Inventories .....		11
Fixed Assets .....		10
Compensated Absences .....		11
Long-Term Obligations .....		11
Fund Equity .....		11
Comparative Data .....		11
Total Columns on Combined Statements - Overview .....		11
Cash .....	3	11
Ad Valorem Taxes .....	4	12
Due to Other Government Units .....	5	13
Changes in Fixed Assets .....	6	13
Changes in General Long-Term Obligations .....	7	13
Lease Commitments .....	8	14
Pension Plan and Retirement Commitments .....	9	14
Contingent Liabilities .....	10	14
Compensation Paid to Board Members .....	11	14
Federal Financial Assistance .....	12	14

# TABLE OF CONTENTS

	<u>Note</u>	<u>Page</u>
Supplemental Information -		
Taxable Property Valuations .....		17
Other Reports Required by <i>Government Auditing Standards</i> -		
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....		20
Schedule of Findings .....		23

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LOUISIANA SOCIETY OF CPAs

GOVERNMENT FINANCE

OFFICERS ASSOCIATION

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Board of Commissioners  
Fire Protection District No. 4 of the  
Parish of Pointe Coupee, Louisiana

I have audited the accompanying general purpose financial statements of the FIRE PROTECTION DISTRICT NO. 4 OF THE PARISH OF POINTE COUPEE, LOUISIANA (the "District"), a component unit of the Pointe Coupee Parish Police Jury, as of and for the year ended December 31, 1999, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Board of Commissioners. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and with provisions of Louisiana Revised Statute 24:513 and the provisions of the *Louisiana Governmental Audit Guide*, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 19, 2000, on my consideration of the District's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*George F. Delaune, CPA*

June 19, 2000

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**FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA  
COMBINED BALANCE SHEET  
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS  
DECEMBER 31, 1999**

	Govern- mental Fund type	Account Groups		Totals (Memorandum Only)	
	General Fund	General Fixed Assets	General Long Term Debt	1999	1998
<b>ASSETS</b>					
Cash	\$ 240,541			\$ 240,541	\$ 195,938
Receivables -					
Ad valorem	247,452			247,452	232,040
Revenue sharing	2,518			2,518	2,518
Property, plant, and equipment -					
Vehicles		\$ 604,493		604,493	604,493
Fire fighting equipment/tools		198,808		198,808	144,050
Fire hydrants		21,665		21,665	21,665
Medical equipment		18,408		18,408	18,408
Radios and paging equipment		64,595		64,595	62,796
Office furniture and equipment		26,444		26,444	24,079
Building and improvements		111,396		111,396	107,642
Land		10,500		10,500	
Amount to be provided from -					
Excess General Fund revenues					48,666
<b>TOTAL ASSETS</b>	<b><u>\$ 490,511</u></b>	<b><u>\$ 1,056,309</u></b>		<b><u>\$ 1,546,820</u></b>	<b><u>\$ 1,462,295</u></b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$ 9,516			\$ 9,516	\$ 6,277
Amount due retirement system	9,432			9,432	8,868
Due to other governmental units -					
Fire District #2 of Pointe Coupee	258			258	258
Capital leases					48,666
Total Liabilities	<u>19,206</u>			<u>19,206</u>	<u>64,069</u>
Fund Equity:					
Investment in general fixed assets		\$ 1,056,309		1,056,309	983,133
Fund balances -					
Unreserved - undesignated	471,305			471,305	415,093
Total Fund Equity	<u>471,305</u>	<u>1,056,309</u>		<u>1,527,614</u>	<u>1,398,226</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 490,511</u></b>	<b><u>\$ 1,056,309</u></b>		<b><u>\$ 1,546,820</u></b>	<b><u>\$ 1,462,295</u></b>

The accompanying notes are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
BY FIRE STATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Fire Stations		Totals	
	Livonia	Fordoche	1999	1998
<b>Revenues:</b>				
<b>Taxes -</b>				
Ad valorem	\$ 121,487	\$ 121,487	\$ 242,974	\$ 226,642
<b>Intergovernmental revenues -</b>				
State forestry grant				
State fire insurance rebate	4,204	4,204	8,408	7,830
State revenue sharing	4,051	4,051	8,102	7,500
<b>Total Intergovernmental Revenues</b>	<b>8,255</b>	<b>8,255</b>	<b>16,510</b>	<b>15,330</b>
<b>Miscellaneous revenues -</b>				
Interest earned	2,237	4,513	6,750	6,118
Charges for services		30,335	30,335	
<b>Total Miscellaneous Revenues</b>	<b>2,237</b>	<b>34,848</b>	<b>37,085</b>	<b>6,118</b>
<b>Total Revenues</b>	<b>131,979</b>	<b>164,590</b>	<b>296,569</b>	<b>248,090</b>
<b>Expenditures:</b>				
<b>Current Operations -</b>				
<b>General Government -</b>				
Administrative labor and travel	1,800	1,800	3,600	3,600
Professional fees	1,200	1,966	3,166	2,000
Tax collector fees	4,716	4,716	9,432	8,868
<b>Total General Government</b>	<b>7,716</b>	<b>8,482</b>	<b>16,198</b>	<b>14,468</b>
<b>Public Safety -</b>				
Volunteers	1,000	1,000	2,000	
Vehicle maintenance	24,442	9,880	34,322	23,808
Equipment maintenance	6,612	2,249	8,861	10,791
Radio and pager maintenance		855	855	1,543
Building maintenance	2,750	2,092	4,842	6,441
Turnout gear and uniforms	3,301	361	3,662	8,291
Medical supplies	1,079	976	2,055	2,219
Supplies and small tools				7,341
Supplies, postage and printing	739	1,842	2,581	1,911
Telephone	1,511	1,756	3,267	2,935
Utilities	835	833	1,668	2,491
Insurance	9,848	12,605	22,453	20,541
Training and fire prevention	3,021	6,061	9,082	10,168
All others	1,575	2,331	3,906	1,321
<b>Total Public Safety</b>	<b>56,713</b>	<b>42,841</b>	<b>99,554</b>	<b>99,801</b>
<b>Total Current Operating Expenditures</b>	<b>64,429</b>	<b>51,323</b>	<b>115,752</b>	<b>114,269</b>

	Fire Stations		Totals	
	Livonia	Fordoche	1999	1998
Capital Outlays -				
Land	50	10,450	10,500	
Buildings	3,754		3,754	
Fire fighting equipment and tools	54,758		54,758	2,847
Vehicles				9,526
Radios and paging equipment		1,799	1,799	8,465
Furniture, fixtures, & equipment	1,433	932	2,365	
Total Capital Outlays	59,995	13,181	73,176	20,838
Debt Service -				
Principal retirement	24,000	24,666	48,666	46,051
Interest expense	1,438	1,325	2,763	5,378
Total Debt Service	25,438	25,991	51,429	51,429
Total Expenditures	149,862	90,495	240,357	186,536
Excess of Revenues Over Expenditures	(17,883)	74,095	56,212	61,554
Fund Balance - January 1	224,133	190,960	415,093	353,539
FUND BALANCE - DECEMBER 31	<u>\$ 206,250</u>	<u>\$ 265,055</u>	<u>\$ 471,305</u>	<u>\$ 415,093</u>

The accompanying notes are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (GAAP BASIS)  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 240,000	\$ 242,974	\$ 2,974	\$ 226,642
Intergovernmental revenues -				
State fire insurance rebate	8,000	8,408	408	7,830
State revenue sharing	7,500	8,102	602	7,500
Total Intergovernmental Revenues	15,500	16,510	1,010	15,330
Miscellaneous revenues -				
Interest earned	6,000	6,750	750	6,118
Charges for services	28,000	30,335	2,335	
Total Intergovernmental Revenues	34,000	37,085	3,085	6,118
<b>Total Revenues</b>	<b>289,500</b>	<b>296,569</b>	<b>7,069</b>	<b>248,090</b>
<b>Expenditures:</b>				
Current Operations -				
General Government -				
Administrative labor	3,600	3,600		3,600
Professional fees	3,000	3,166	(166)	2,000
Tax collector fees	9,000	9,432	(432)	8,868
Total General Government	15,600	16,198	(598)	14,468
Public Safety -				
Volunteers	2,000	2,000		
Vehicle maintenance	30,000	34,322	(4,322)	23,808
Equipment maintenance	10,000	8,861	1,139	10,791
Radio and pager maintenance	2,000	855	1,145	1,543
Building maintenance	7,000	4,842	2,158	6,441
Turnout gear and uniforms	8,000	3,662	4,338	8,291
Medical supplies	2,000	2,055	(55)	2,219
Supplies and small tools	7,000		7,000	7,341
Supplies, postage and printing	2,000	2,581	(581)	1,911
Telephone	3,000	3,267	(267)	2,935
Utilities	2,500	1,668	832	2,491
Insurance	20,000	22,453	(2,453)	20,541
Training and fire prevention	10,000	9,082	918	10,168
All others	1,000	3,906	(2,906)	1,321
Total Public Safety	106,500	99,554	6,946	99,801
<b>Total Current Operating Expenditures</b>	<b>122,100</b>	<b>115,752</b>	<b>6,348</b>	<b>114,269</b>

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Capital Outlays -</b>				
Land	12,000	10,500	1,500	
Buildings	5,000	3,754	1,246	
Fire fighting equipment and tools	60,000	54,758	5,242	2,847
Medical equipment				9,526
Radios and paging equipment	9,000	1,799	7,201	8,465
Furniture, fixtures, & equipment	3,000	2,365	635	
<b>Total Capital Outlays</b>	<b>89,000</b>	<b>73,176</b>	<b>15,824</b>	<b>20,838</b>
<b>Debt Service -</b>				
Principal retirement	48,666	48,666		46,051
Interest expense	2,763	2,763		5,378
<b>Total Debt Service</b>	<b>51,429</b>	<b>51,429</b>		<b>51,429</b>
<b>Total Expenditures</b>	<b>262,529</b>	<b>240,357</b>	<b>22,172</b>	<b>186,536</b>
<b>Excess of Revenues Over Expenditures</b>	<b>26,971</b>	<b>56,212</b>	<b>29,241</b>	<b>61,554</b>
<b>Fund Balance - January 1</b>	<b>415,093</b>	<b>415,093</b>		<b>353,539</b>
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$442,064</b>	<b>\$471,305</b>	<b>\$29,241</b>	<b>\$415,093</b>

The accompanying notes are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 - INTRODUCTION**

The Fire Protection District No. 4 of the Parish of Pointe Coupee, Louisiana (the "District") was created by a resolution of the Pointe Coupee Parish Police Jury in 1981. The District operates under a commission form of government and provides fire protection services to all the territory situated within the limits of Pointe Coupee Election District 10 and 11, as said Election Districts were constituted, be and the same was created in accordance with the authority of LRS 40:1494, and Article VI, Section 19 of the Constitution of the State of Louisiana for the year 1974 and other constitutional and statutory supplemental thereto and Local Services Agreements entered into by this Police Jury, the Mayor and Board of Aldermen of the Town of Livonia, Louisiana, and the Mayor and Board of Aldermen of the Village of Fordoche, Louisiana.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accompanying financial statements of the District have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting principles and reporting standards.

**Reporting Entity**

GASB Codification Section 2100 has defined the governmental reporting entity to be the Pointe Coupee Parish Police Jury. The District is considered a component unit of the Pointe Coupee Parish Police Jury because the parish exercises oversight responsibility in that the police jury appoints the two board members and public service is rendered within the parish's boundaries. The accompanying general purpose financial statements present information only as to the transactions of the District. Annually, the Pointe Coupee Parish Police Jury issues general purpose financial statements, that do not include the activity contained in the accompanying financial statements.

**Fund Accounting**

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

The District has one fund (General Fund) that is classified as a governmental fund. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The General Fund is the general operating fund of the District and accounts for all financial resources.

**Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The General Fund uses the modified accrual basis of accounting and the following practices in recording revenues and expenditures:

***Revenues***

Property tax revenues are recognized when they become available. Available means when due, or past due and receivable and collected generally within 60 days after year end. See Note 4 for the property tax calendar.

Miscellaneous revenue (except investment earnings) are recorded as revenue when cash is received because they generally are not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Where grant revenue is dependent upon expenditures by the District, revenue is recognized when the related expenditures are incurred.

***Expenditures***

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which are recognized when due in the General Fund.

**Budget Practices**

Proposed operating budgets for the fiscal years 1991 through 2000 (the term of the approved ad valorem tax millage), prepared on GAAP Basis, are approved by the Board of Commissioners and adopted in accordance with the Local Government Budget Law. The operating budget includes proposed expenditures and the means of financing them.

FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS

During the year, monthly budgetary comparison statements are used as management tools to control operations. When necessary the Board adopts budget amendments which are included in District minutes published in the official journal.

The District exercises budgetary control at the line item level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

*Encumbrances*

The District does not follow the encumbrance method of accounting.

*Cash and Cash Equivalents*

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with a bank organized under Louisiana law, or of any other state of the United States, or under the laws of the United States.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

*Bad Debts*

The District uses the direct charge-off method whereby uncollectible amounts due from ad valorem taxes are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. The direct charge-off method is used because it does not cause a material departure from GAAP and it approximates the valuation method.

*Inventories*

Inventories for supplies are immaterial and are recorded as expenditures when purchased.

*Fixed Assets*

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated.

FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS

Compensated Absences

The District has no employees; therefore, it has no vacation or sick leave policies.

Long-Term Obligations

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

Fund Equity

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, complete comparative data (i.e., presentation of prior year totals by fund type in each of the statements) have not been presented since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on Combined Statements

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 3 - CASH

At December 31, 1999, the status of deposited funds and collateralized balances are as follows:

Balance per bank statements	\$ 244,672
Secured by Federal Deposit insurance	173,911
Secured by pledge of securities	<u>118,072</u>
Unsecured and Uncollateralized	<u><u>\$ 0</u></u>

**FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 4 - AD VALOREM TAXES**

All taxable property located within the State of Louisiana is subject by law to taxation on the basis of its assessed valuation. The assessed value is determined by the Parish Assessor, except for public utility property which is assessed by the Louisiana Tax Commission.

The 1974 Louisiana Constitution provided that, beginning in 1978, all land and residential property were to be assessed at 10% of fair market value; agricultural, horticultural, marsh lands, timber lands and certain historic buildings are to be assessed at 10% of "use" value; and all other property is to be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax District. The Assessor is required to reappraise all property every four years.

The Sheriff of Pointe Coupee Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and in consideration, a deduction of 3.82% is made for pension funds as provided under Louisiana Revised Statutes.

The millage rates are adopted in late October. The taxes are levied and notices are mailed out in mid November of the year. All taxes are due by December 31 of the year and are delinquent on January 1 of the next year, which is also the lien date.

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. If taxes are not paid by the due date of December 31, the taxes bear interest at one and one-fourth percent (1.25%) per month until the taxes are paid. After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

Property taxes are recognized as revenue in the year for which they are levied and become due. The majority of the year's taxes are usually collected in November and December of the year. Any amounts not collected at December 31 are shown as accounts receivable.

**FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 1999, taxes of \$247,451.41 were levied on property with assessed valuations totaling \$29,060,127 at the rate of 10.91 mills for the purpose of maintaining and operating the District's fire protection facilities, for purchasing fire trucks and other fire fighting equipment and paying the cost of obtaining water for fire protection purposes, including charges for fire hydrant rentals and service and for the purpose of paying the cost of acquiring, improving, or constructing fire protection facilities of the Fire Protection District, constituting works of public improvement, title to which shall be in the public.

**NOTE 5 - DUE TO OTHER GOVERNMENTAL UNITS**

The balance due to other governmental units is as follows:

Fire District No. 2 of Pointe Coupee Parish -Parishwide emergency telephone service	<u>\$ 262</u>
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**NOTE 6 - CHANGES IN FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u>
Vehicles	\$ 604,493			\$ 604,493
Fire Fighting equipment/tools	144,050	\$ 54,758		198,808
Radios and paging equipment	62,796	1,799		64,595
Medical equipment	18,408			18,408
Office furniture and equipment	24,079	2,365		26,444
Fire hydrants	21,665			21,665
Buildings and improvements	107,642	3,754		111,396
Land		10,500		10,500
Totals	<u>\$ 983,133</u>	<u>\$ 73,176</u>		<u>\$ 1,056,309</u>

**NOTE 7 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of debt transactions of the District for the year ended December 31, 1999:

	<u>Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u>
Capital Leases Payable:				
Emergency One, Inc.	\$ 24,666		\$ 24,666	\$ 0
Consolidated Financial	24,000		24,000	
	<u>\$ 48,666</u>		<u>\$ 48,666</u>	<u>\$ 0</u>

**FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 8 - LEASE COMMITMENTS**

On June 12, 1984, entered into a lease with the Police Jury of the Parish of Pointe Coupee, Louisiana. The lease is for a term of thirty (30) years, commencing July 1, 1984, and terminating on July 1, 2014, subject to renewal. The lease covers a lot or parcel of land on which the Fordoche Fire Station has been erected. The annual rental of one dollar (\$1.00) per year is payable in advance on or before July 1 of each year.

At the expiration of the primary term of this lease, the District shall have the option to extend the term of the lease for an additional five (5) years on the same terms and conditions provided that the District shall notify the Parish of its intention to exercise this option at least 120 days prior to the expiration of the primary term of said lease.

**NOTE 9 - PENSION PLAN AND RETIREMENT COMMITMENTS**

The District has no employees; therefore, it has no pension plan or retirement commitments.

**NOTE 10 - CONTINGENT LIABILITIES**

There is no pending litigation against the District.

**NOTE 11 - COMPENSATION PAID TO BOARD MEMBERS**

In compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature, compensation paid to board members is as follows:

Philip J. Pizzolato	\$	0
Donnie Childers		0
Glenn Ray Meche		0
Kurt Jarreau		0
Charles Landry		0
		<hr/>
	\$	<hr/> <hr/> 0

**NOTE 12 - FEDERAL FINANCIAL ASSISTANCE**

There are no active awards for the year ended December 31, 1999.

**SUPPLEMENTAL INFORMATION**

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**FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA  
TAXABLE PROPERTY VALUATIONS  
FROM INCEPTION  
(UNAUDITED)**

<u>Year</u>	<u>Mills Levied</u>	<u>Assessed Value</u>	<u>Homestead Exemption</u>	<u>Tax to be Paid by Owner</u>	<u>Tax to be Paid by State</u>	<u>Total Tax</u>
1982	3.00	\$ 22,435,266	\$ 3,845,101	\$ 55,771.94	\$ 11,537.07	\$ 67,309.01
1983	3.00	24,265,476	3,965,946	60,900.17	11,899.63	72,799.80
1984	3.00	23,989,111	4,072,574	59,251.00	12,219.51	71,970.51
1985	3.00	26,956,547	4,181,788	68,325.89	12,547.14	80,873.03
1986	3.34	24,942,091	4,374,197	68,696.23	14,609.16	83,305.39
1987	3.34	25,357,580	4,397,197	70,007.03	14,686.06	84,693.09
1988	3.60	24,155,783	4,203,073	71,829.95	15,131.01	86,960.96
1989	3.60	24,489,906	4,307,573	72,656.46	15,507.20	88,163.66
1990	3.60	23,671,216	4,393,027	69,401.60	15,814.88	85,216.48
1991	3.60	24,546,980	4,468,982	72,280.84	16,088.31	88,369.15
1992	10.72	24,416,469	4,618,835	212,230.35	49,514.03	261,744.38
1993	10.31	24,753,536	4,753,918	206,197.12	49,014.87	255,211.99
1994	10.31	24,879,333	4,876,381	206,231.40	50,277.57	256,508.97
1995	10.31	26,360,828	5,026,631	219,956.62	51,826.67	271,783.29
1996	10.10	27,597,811	5,647,378	221,701.45	57,041.10	278,742.55
1997	10.10	28,848,919	5,882,582	231,962.03	59,416.65	291,378.68
1998	10.91	27,430,758	6,162,933	232,033.35	67,239.45	299,272.80
1999	10.91	29,060,127	6,379,115	247,451.41	69,598.17	317,049.58

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**OTHER REPORTS REQUIRED BY**  
***GOVERNMENT AUDITING STANDARDS***

The following pages contain a report on compliance with laws and regulations and on internal control over financial reporting required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report is based solely on the audit of the financial statements and includes, where appropriate, any compliance matters, reportable conditions and/or material weaknesses that would be material to the presented financial statements.

# George F. Delaune

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LOUISIANA SOCIETY OF CPAs  
GOVERNMENT FINANCE  
OFFICERS ASSOCIATION

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners  
Fire Protection District No. 4 of the  
Parish of Pointe Coupee, Louisiana

I have audited the general purpose financial statements of the FIRE PROTECTION DISTRICT NO. 4 OF THE PARISH OF POINTE COUPEE, LOUISIANA (the "District"), a component unit of the Pointe Coupee Parish Police Jury, as of and for the year ended December 31, 1999, and have issued my report thereon dated June 19, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### *Compliance*

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### *Internal Control Over Financial Reporting*

In planning and performing my audit, I considered the District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or

operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the use of management, the Police Jury of the Parish of Pointe Coupee, New Roads, Louisiana (oversight entity), and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*George F. Delaune, CPA*

June 19, 2000

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**FIRE PROTECTION DISTRICT NO. 4 OF THE  
PARISH OF POINTE COUPEE, LOUISIANA  
SCHEDULE OF FINDINGS  
YEAR ENDED DECEMBER 31, 1999**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Fire Protection District No. 4 of the Parish of Pointe Coupee, Louisiana.
2. No reportable conditions were disclosed during the audit of the general purpose financial statements.
3. No instances of noncompliance were disclosed during the audit of the general purpose financial statements.
4. There were no federal awards received by Fire Protection District No. 4 of the Parish of Pointe Coupee, Louisiana.

**B. FINDING --- FINANCIAL STATEMENTS AUDIT**

None